

# *Legislative Performance Audit*

## *Committee*

### **Committee Members:**

*Senator John Harms, Chair*  
*Senator Heath Mello, Vice Chair*  
*Speaker Mike Flood*  
*Senator Annette Dubas*  
*Senator Lavon Heidemann*  
*Senator Bob Krist*  
*Senator John Wightman*

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*Sandy Harman, Committee Clerk*

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## **Audit Plan**

### **Nebraska Department of Roads Project Selection, Prioritization and Funding**

On or before **September 7, 2012**, the Legislative Audit Office (Office) will submit a draft report of its audit findings and recommendations to the Legislative Performance Audit Committee (Committee) and the Nebraska Department of Roads (NDOR).

#### **Audit Scope**

In the amended audit scope statement, the Committee directed the Office to address the following questions in the audit report:

- 1) What is NDOR's organizational structure and how does it compare to those of other states?
- 2) What are the different types of projects NDOR selects? What is the selection process, is there a strategic plan for prioritization of projects, and how is each type of project funded?
- 3) Are projects completed as prioritized? If not, why?
- 4) How does NDOR create and maintain transparency to the public in its project selection and funding process?

#### **Methodology**

The Office will use a standard qualitative research methodology. We will:

- Review relevant state statutes;
- Review other applicable documents such as legislative histories, Attorney General Opinions, rules and regulations, and budget information;
- Examine agency records, which include but are not limited to, technical reports, annual reports, internal policies and procedures, plans, correspondence, contracts, and related materials; and
- Conduct interviews with NDOR staff and others as necessary.

## **Audit Report Contents**

Under the Legislative Performance Audit Act, the Office must provide its written draft report to the agency. That report will consist of:

- background information concerning the program;
- discussion of audit work related to the scope statement questions; and
- Office findings and recommendations.

After receipt of the report, the agency will have 20 business days to review it and provide written comments to the Office. We expect to provide the draft report to the agency on or before **September 7, 2012**; however, should extenuating circumstances occur, the Committee may extend that date. The deadline for the agency response will be included in the correspondence accompanying the report when it is provided to the agency.

Following receipt of the agency's comments, the Committee will meet to consider the draft report and the comments. The Committee may elect to adopt recommendations at that time or to hold a public hearing on the audit before adopting recommendations. The Committee's final report will include the Office's report, the agency's comments, the Committee's recommendations, and other materials specified in the audit act.

*Adopted by the Legislative Performance Audit Committee, March 27, 2012.*